REMARKS:

The indicated allowability of claims 3-6, and 11-14 is acknowledged with thanks.

Claims 3, 4, 6, 11, 13 and 14 have been rewritten in independent form. Thus, claims 3, 4, 6, 11, 13 and 14, and claims 5 and 12 which depend on claims 4 and 11, respectively, are believed to be in order for allowance

Claims 7-8 and 15-16 have been cancelled. New claims 17-19 have been added.

The specification and claims 3, 5, 12 and 13 have been amended to correct the clerical error noted by the Examiner, and in the case of the specification to employ more idiomatic English. No new matter has been added by any of the above changes.

Turning to the art rejections, the rejection of claims 1, 2, 7-10, 15 and 16 under 35 USC §102(b) as being anticipated by Hutter et al. (US Patent No. 6,033,946) is in error. The Examiner argues that source-drain regions 48 of MOSFET in Hutter et al. are equivalent to the first and second conductive regions of Applicants' claimed invention. However, Hunter et al. differentiates between the terms "source-drain region" and "well". That is, in Hunter et al. the source-drain regions 48 are not wells, i.e., regions in which a circuit element, for example a MOSFET, are formed. Therefore, the present invention is not anticipated by Hutter et al.

New independent claim 17 comprises a first isolation film provided between a first region and a third region; and a second isolation film provide between a second region and the third region. On the other hand, in Hutter et al., there is no isolation film between source-drain regions 48 and P well 35. Therefore, the claim 17 is not anticipated by Hutter et al.

New independent claim 18 further comprises a fourth region separated from a third region. On the other hand, in Hutter et al., a buried P type layer 30 is provided in contact with

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a P well 35. Therefore, the claim 17 is not anticipated by Hutter. Thus, Hutter et al. does not anticipate independent claims 1, 9 or 17.

Claims 2, 10, and 18-19 depend directly or indirectly on claims 1, 9 or 17, as the case may be, and are allowable for the same reasons as stated above, as well as for their own additional limitations.

Form PTO-2038 in the amount of \$1,450.00 is enclosed to cover the cost of the added claims, and the cost of the extension.

Having dealt with all the objections raised by the Examiner, the Application is believed to be in order for allowance. Early and favorable action are respectfully requested.

In the event there are any fee deficiencies or additional fees are payable, please charge them (or credit any overpayment) to our Deposit Account Number 08-1391.

Respectfully submitted,

Norman P. Soloway Attorney for Applicant Reg. No. 24,315

CERTIFICATE OF MAILING

I hereby certify that this correspondence is being deposited with the United States Postal Service as First Class Mail in an envelope addressed to: MAIL STOP AMENDMENT, Commissioner for Patents, P.O. Box 1450, Alexandria, VA 22313-1450 on

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